

This thesis is divided into six chapters. The introduction reminds the appendages of traditional reinsurance. Definition, functions and clear generalization of both types and common provisions of finite reinsurance contracts is summarized in the second chapter. The third chapter is engaged in the available regulatory rules which relates with finite reinsurance. There is a preparatory act of the Czech Insurance law, the American standard FAS 113 and the European standard IFRS 4 described. Text is concentrates in different requirements on risk transfer of these standards. The fourth chapter describes risk transfer methods, which have been used until recently. Next, there is made a proposal of a new method, method of partial risk transfer, which eliminates significant shortcomings of the currently used methods. Features of partial risk transfer methods, comparing to other methods are described on two practical examples. There is a possible way of partial risk transfer accounting delineated in the fifth chapter. The conclusion is the summary of benefits of the new method.